



General Assembly

January Session, 2015

Proposed Bill No. 5337

LCO No. 525



Referred to Committee on FINANCE, REVENUE AND
BONDING

Introduced by:
REP. KUPCHICK, 132nd Dist.

***AN ACT REDUCING THE TAX RATE APPLICABLE TO BED AND
BREAKFAST ESTABLISHMENTS.***

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That chapter 219 of the general statutes be amended to provide that
- 2 bed and breakfast establishments be subject to the sales tax rate
- 3 applicable to retailers pursuant to subparagraph (A) of subdivision (1)
- 4 of section 12-408 of the general statutes rather than the occupancy tax
- 5 for hotels and lodging houses.

Statement of Purpose:

To reduce the tax rate applicable to bed and breakfast establishments.